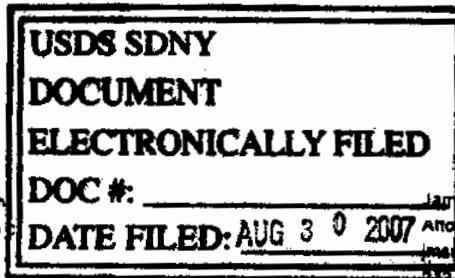


# McDermott Will & Emery

Boston Brussels Chicago Düsseldorf London Los Angeles Miami Munich  
New York Orange County Rome San Diego Silicon Valley Washington, D.C.  
Strategic alliance with MWE China Law Offices (Shanghai)



James M. Sullivan  
Attorney at Law  
jsullivan@mwe.com  
212 647 6477

August 29, 2007

BY FAX

Honorable Paul A. Crotty (By Fax: 212-805-6304):  
United States District Judge  
United States District Court for the Southern District of New York  
500 Pearl Street, Room 620  
New York, New York 10007

*Party may file a brief of 30 pages, but no more than that.*

*August 30, 2007*  
**Application GRANTED**  
**SO Ordered**  
*Ead*  
*Paul A. Crotty*  
*U.S.D.J.*

Re: In re Dana Corporation, et al., Bankruptcy Case No. 06-10354; Parker-Hannifin Corporation v. Dana Corporation et al., Civ. Act. No. 07-5660-PAC

Dear Judge Crotty:

McDermott Will & Emery LLP represents Parker-Hannifin Corporation, the Appellant in the above-referenced Civil Action (the "Appeal"). The Appellant appeals the entry of a Bankruptcy Court order, dated April 25, 2007, valuing all reclamation claims against Dana Corporation ("Debtors"), the Appellee, at \$0.

This letter requests a one-week consensual extension of the due date of Parker-Hannifin's opening brief in the Appeal to document a settlement in principal that it has reached with the Debtors regarding its reclamation claim. If the settlement is consummated, the Appeal will be withdrawn. Debtors' counsel has consented to the requested extension.

We thank your Honor for his time and attention to this matter.

Respectfully,

James M. Sullivan

Cc: Sean A. Gordon, Esq. (By Fax: 404-541-2905)  
Beth E. Levine, Esq., Counsel to Dana (By Fax: 212-561-7777)  
Corinne Ball, Esq., Counsel Dana (By Fax: 212-755-7306)

**MEMO ENDORSED**

# McDermott Will & Emery

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Strategic alliances with MWE China Law Offices (Shanghai)

James M. Sullivan  
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212 547 5477

August 29, 2007

BY FAX

Honorable Paul A. Crotty (By Fax: 212-805-6304):  
United States District Judge  
United States District Court for the Southern District of New York  
500 Pearl Street, Room 620  
New York, New York 10007

Re: In re Dana Corporation, et al., Bankruptcy Case No. 06-10354; The Timken Company,  
Timken U.S. Corp., Toyotetsu America, Inc., and Toyotetsu Mid America, LLC v. Dana  
Corporation et al., Civ. Act. No. 07-5659-PAC

Dear Judge Crotty.

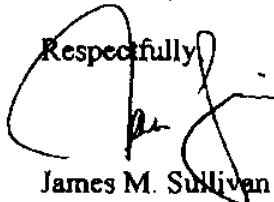
McDermott Will & Emery LLP represents The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC (collectively, the "Appellants") in the above-referenced Civil Action. The Appellants appeal the entry of a Bankruptcy Court order, dated April 25, 2007 (the "Order"), valuing all reclamation claims against Dana Corporation ("Dana"), the Appellee, at \$0.

By this letter, Appellants request a 20-page extension of your Honor's page limitation for their opening brief. The Appellants believe this request is warranted under the circumstances. The opening brief addresses seven separate issues on appeal of a matter of first impression involving a new provision of the Bankruptcy Code. Appellants respectfully submit that a 20-page extension is necessary to appropriately and adequately to address all relevant issues.

Appellants have sought consent from opposing counsel for the requested extension, but have not yet received a response.

We thank your Honor for his time and attention to this matter.

Respectfully,

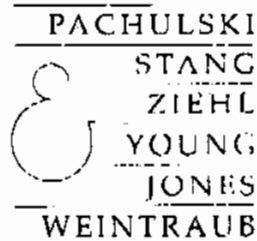


James M. Sullivan

Cc: Beth E. Levine, Esq., Counsel to Dana (By Fax: 212-561-7777)  
Corinne Ball, Esq., Counsel Dana (By Fax: 212-755-7306)

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Beth E. Levine

August 29, 2007

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VIA TELECOPIER

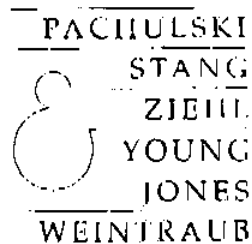
The Honorable Paul A Crotty,  
United States District Judge  
Southern District of New York  
500 Pearl Street  
Room 735  
New York, New York 1007

**Re: Toyota Tsusho American, Inc. v. Dana Corporation, Case No. 07 Civ. 4837 (PAC); Hydro Aluminum Tubing North America, LLC v. Dana Corporation, Case No. 07 Civ. 5460 (PAC); Embart Teknologies, Inc. v. Dana Corporation, Case No. 07 Civ. 5461(PAC); The Timken Corporation, Toyotetsu America, Inc. and Toyotetsu Mid America LLC v. Dana Corporation, Case No. 07 Civ. 5659 (PAC); Parker-Hannifin Corporation v. Dana Corporation, Case No. 07 Civ. 5660 (PAC); and Berlin Metals LLC v. Dana Corporation, Case No. 07 Civ. 5995 (PAC)**

Dear Judge Crotty:

This firm is counsel to Dana Corporation ("Dana"), the appellee in each of the above-captioned appeals currently pending before Your Honor of an Order of the Honorable Burton R. Lifland, United States Bankruptcy Judge, Valuing Reclamation Claims Filed In the Debtors' Chapter 11 Cases at Zero.

We are in receipt of a copy of a letter of today's date from James M. Sullivan, Esq., counsel for the Timken Company, Timken U.S. Corp, Toyotetsu America, Inc. and Toyotetsu Mid America LLC, in which Mr. Sullivan requested a 20 page extension of your Honor's page limitation for his clients' opening brief.



LAW OFFICES  
LIMITED LIABILITY PARTNERSHIP

The Honorable Paul A Crotty,  
August 29, 2007  
Page 2

Dana has no objection to Mr. Sullivan's request. In addition, in the interests of judicial economy, Dana is planning to respond to the opening brief of each of the above-referenced appellants in a single opposition brief. Accordingly, Dana respectfully requests that it be granted a 20 page extension of its opposition brief as well.

Respectfully submitted,

Beth E. Levine

BEL:kgb

cc: Robert J. Feinstein, Esq. (by telecopier)  
James M. Sullivan, Esq. (by telecopier)  
Stuart A. Krause, Esq. (by telecopier)  
Mark T. Power, Esq. (by telecopier)  
Robert Beau Leonard, Esq. (by telecopier)